Tanya R. Giddings
Assessor

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BERNALILLO COUNTY ASSESSOR

Declaration of Change of Agricultural Use

Parcel Number or Legal Description of Property: _____

Owner's Name: _____

Situs or Address of Property: _____
<div style="text-align:right">Street   City   State   Zip</div>

This form serves to notify the Bernalillo County Assessor's office of some change in use of land that has been declared as under agricultural use and receives the 'Special method of valuation; land used primarily for agricultural purposes' as outlined in Statute 7-36-20 NMSA.

Total Acreage of Property: _____   Area still under actual Agricultural Use: _____

Current Agricultural Use of Land: _____

Is Land under Lease or Agreement and used by another party for Agricultural Use?   ☐ YES   ☐ NO

Who is Currently Harvesting Agricultural Products? _____

Who is utilizing the Agricultural Products Produced on the Property? _____

7-36-20 (G) NMSA
G. The owner of land valued under this section shall report to the county assessor whenever the use of the land changes so that it is no longer being used primarily for agricultural purposes. This report shall be made on a form prescribed by department rules and shall be made by the last day of February of the tax year immediately following the year in which the change in the use of the land occurs.

H. Any person who is required to make a report under the provisions of Subsection G of this section and who fails to do so is personally liable for a civil penalty in an amount equal to the greater of twenty-five dollars ($25.00) or twenty-five percent of the difference between the property taxes ultimately determined to be due and the property taxes originally paid for the tax years for which the person failed to make the required report.

_____   _____
Owner's Printed Name   Date

_____   _____
Owner's Signature   Phone Number